

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

2005-06

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	301.0	169.5	470.5 (67%)	231.0 (33%)	701.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	17.7 (17:1)	10.6 (16:1)	15.4 (15:1)	=	43.7 /	54.6 =	.80 X	2179,299 =	1168,104	575,335
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3 /	4.6 =	.50 X	159,922 =	53,574	26,387
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	.90 X	53,147 =	32,047	15,785
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	.90 X	45,062 =	27,173	13,383
E. EDUCATION TECHS	3.0 (100:1)	1.7 (100:1)	0.9 (250:1)	=	5.6 /	12.5 =	.45 X	191,188 =	57,643	28,392
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	1.0 =	1.40 X	17,770 =	16,668	8,210
G. CLERICAL	1.5 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.5 /	5.2 =	.67 X	123,752 =	55,552	27,362
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.7 (315:1)	=	2.3 /	3.0 =	.77 X	188,090 =	97,035	47,794

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	14,586	7,161
B. Supplies and Equipment	295	408	138,798	94,248
C. Professional Development	50	50	23,525	11,550
D. Instructional Leadership Support	20	20	9,410	4,620
E. Co- and Extra-Curricular Student	28	97	13,174	22,407
F. System Administration/Support	341	338	160,441	78,078
G. Operations & Maintenance	907	1,078	426,744	249,018

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	243,371	119,869
B. Education & Library Technicians	36.00%	26,752	13,177
C. Clerical	29.00%	16,110	7,935
D. School Administrators	14.00%	13,585	6,691

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-255,108	-125,647
16 Adjustment for Title I Revenues	-146,439	-72,126

17 TOTALS	2192,745	1159,627
18 E.P.S. RATES	4,660	5,020

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	462.0	206.0	668.0		
	OCTOBER 2002	478.0	208.0	686.0		
	APRIL 2003	477.0	206.0	683.0		
	OCTOBER 2003	444.0	215.0	659.0		
	APRIL 2004	443.0	212.0	655.0		
	OCTOBER 2004	423.0	215.0	638.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	433.0 +	21.50	X	4,660.00	= 2,117,970.00
	9-12 PUPILS	213.5 +	0.00	X	5,020.00	= 1,071,770.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,020.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,660.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.595		X	5,020.00	= 2,986.90
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5461	236.5	X .15	X	4,660.00	= 165,313.50
	9-12 DISADVANTAGED @ .5461	116.6	X .15	X	5,020.00	= 87,799.80
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,660.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,020.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	433.0		X	100.00	= 43,300.00
	9-12 STUDENT ASSESSMENT	213.5		X	100.00	= 21,350.00
	K-8 TECHNOLOGY RESOURCES	433.0		X	83.00	= 35,939.00
	9-12 TECHNOLOGY RESOURCES	213.5		X	252.00	= 53,802.00
	K-2 PUPILS	135.5	X .10	X	4,660.00	= 63,143.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,663,374.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,077,234.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,077,234.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	39,508.14	X	101.80%	=	40,219.29
32	SPECIAL EDUCATION - EPS ALLOCATION					450,520.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	201,321.13	X	101.80%	=	204,944.91
35	TRANSPORTATION - EPS ALLOCATION					315,594.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					51,654.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,062,933.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,140,167.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW K-5 SCHOOL	235,798.69	59,156.00		294,954.69
	05/01/06	NEW K-5 SCHOOL	0.00	52,111.51		52,111.51
42	TOTAL PRINCIPAL & INTEREST		235,798.69	111,267.51		347,066.20
43	APPROVED LEASES FOR 2004-05					83,752.90
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					430,819.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					4,570,986.54

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION		
BURLINGTON	42.5	6.57%	22,200,000	8.26	183,372.00	300,313.82	183,372.00	10.97%	8.26M
EDINBURG	16.0	2.47%	6,300,000	8.26	52,038.00	112,903.37	52,038.00	3.11%	8.26M
ENFIELD	275.5	42.61%	108,150,000	8.26	893,319.00	1,947,697.36	893,319.00	53.43%	8.26M
HOWLAND	225.0	34.80%	42,750,000	8.26	353,115.00	1,590,703.32	353,115.00	21.12%	8.26M
MAXFIELD	13.5	2.09%	5,000,000	8.26	41,300.00	95,533.62	41,300.00	2.47%	8.26M
PASSADUMKEAG	74.0	11.46%	18,000,000	8.26	148,680.00	523,835.06	148,680.00	8.90%	8.26M
TOTAL	646.5		202,400,000		1,671,824.00	4,570,986.55	1,671,824.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,570,986.54	1,671,824.00	2,899,162.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,570,986.54	1,671,824.00	2,899,162.54
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			105,558.53
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			3,004,721.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 36.57%	STATE SHARE % = 63.43%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.27%	STATE SHARE % = 65.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,157,126.42		